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United States of America

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
12

13 United States of America,) Case No. CV08-7994-R (FMOx)
)
14 Petitioner,)
) Amended Order to Show Cause
15 vs.)
) Date: Monday, March 30, 2009
16 Miriam Rhee, President of) Time: 11:00 AM
Jiwoo, Incorporated,) Courtroom: 8
) Address: Hon. Manuel L. Real
17 Respondent.) United States Courthouse
) 312 N. Spring Street
) Los Angeles, CA 90012

19
20 Upon the Petition and supporting Memorandum of Points and
21 Authorities, and the supporting Declaration in Support of
22 Petition to Enforce Internal Revenue Service Summons, the Court
23 finds that Petitioner has established its *prima facie* case for
24 judicial enforcement of the subject Internal Revenue Service
25 (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-58,
26 85 S.Ct. 248, 13 L.Ed.2d 112 (1964).

27 Therefore, **IT IS ORDERED** that Respondent appear before this
28 District Court of the United States for the Central District of

1 California, at the following address on specified dated and
2 time, and show cause why the testimony and production of books,
3 papers, records, and other data demanded in the subject IRS
4 summons should not be compelled:

5 Date: Monday, March 30, 2009

6 Time: 11:00 AM

7 Courtroom: 8

8 Address: United States Courthouse

9 312 N. Spring Street, Los Angeles, California, 90012

10 **IT IS FURTHER ORDERED** that copies of the following
11 documents be served on Respondent by personal delivery or
12 certified mail:

13 1. This Amended Order; and

14 2. The Petition, Memorandum of Points and Authorities, and
15 accompanying Declaration.

16 Service may be made by any employee of the IRS or the United
17 States Attorney's Office.

18 **IT IS FURTHER ORDERED** that within ten (10) days after
19 service upon Respondent of the herein described documents,
20 Respondent shall file and serve a written response, supported by
21 appropriate sworn statements, as well as any desired motions.
22 If, prior to the return date of this Order, Respondent files a
23 response with the Court stating that Respondent does not oppose
24 the relief sought in the Petition, nor wish to make an
25 appearance, then the appearance of Respondent at any hearing
26 pursuant to this Order to Show Cause is excused, and Respondent
27 shall comply with the summons within ten (10) days thereafter.
28

1 **IT IS FURTHER ORDERED** that all motions and issues raised by
2 the pleadings will be considered on the return date of this
3 Order. Only those issues raised by motion or brought into
4 controversy by the responsive pleadings and supported by sworn
5 statements filed within ten (10) days after service of the
6 herein described documents will be considered by the Court. All
7 allegations in the Petition not contested by such responsive
8 pleadings or by sworn statements will be deemed admitted.

9
10
11 DATED: February 9, 2009



HON. MANUEL L. REAL

U.S. DISTRICT COURT JUDGE

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13
14 Respectfully submitted,

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16 THOMAS P. O'BRIEN
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17 SANDRA R. BROWN
Assistant United States Attorney
18 Chief, Tax Division

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